

Part II. Reason employee is eligible for refund (continued)

Nonresident alien

- Individual is a nonresident alien that qualifies for Internal Revenue Code §3121(b)(19) exemption by meeting *all* of the following qualifications:
- They do not possess an USCIS Form I-551, Permanent Resident Card (green card)
 - They do not satisfy the substantial presence test (See IRS Pub 515)
 - They are present in the U.S. under an F-1, J-1, M-1, or Q-1 visa, and
 - They are performing services in accordance with the primary purpose of the visa's issuance
- Correct retirement code is (circle one): ZX HD HF ON PD PF
- *Bureau of State Payrolls may request additional information to verify eligibility.

Part III. To be completed and signed by employee if refund requested is for a prior calendar year

Under penalty of perjury, I, _____ (employee), have not and will not request a refund or credit for my _____ (years overpaid) overpayment of Social Security and/or Medicare taxes from the Internal Revenue Service. Any refund or credit already sought has been rejected.

Employee's Signature: _____ Date: _____

Part IV. Additional information

Additional Medicare Tax:

Beginning January 1, 2013, the Affordable Care Act added §3101(b)(2). This increases the Medicare tax by an additional 0.9% for employee contributions on wages that exceed a threshold, which is currently \$200,000. There is no additional Medicare tax for employers on wages that exceed this threshold. The procedural rules state that prior year adjustments are to be treated like Federal Income Withholding tax. Therefore, BOSP will not process refunds for prior year additional Medicare tax amounts. The employee is to reconcile the difference when filing their Individual Income Tax Return.

Retirement Code Adjustments:

It may be necessary to process an online retirement adjustment if the employee was previously enrolled in an FRS retirement plan that required an employee contribution which was deducted from their pay under the incorrect retirement code. The employee would be due a refund for the employee contribution amount which was deducted, if the new retirement code does not also require an employee contribution amount.